

Office of the
Commissioner of Sales Tax,
8th Floor, Vikrikar Bhavan,
Mazgaon, Mumbai-400010

TRADE CIRCULAR

No.: ACST/PT&AA//e>Returns (2016-17)/Due Date/2017-18/B-182 Mumbai Date: 17-05-2017
Trade Circular No. 16 T of 2017

Sub.: Exemption from late fee for filing the Returns for FY 2016-17

- Ref.: 1) Notification issued by State Government vide No.: VAT 1513/
C.R.124/Taxation-1, Mantralaya, Mumbai dated 1st January, 2014
- 2) Trade Circular 8T of 2014 dated 11th March, 2014
 - 3) Trade Circular 22T of 2016 dated 26th August, 2016
 - 4) Trade Circular 34T of 2016 dated 2nd November, 2016
 - 5) Trade Circular 8T of 2017 dated 16th March, 2017
 - 6) Trade Circular 9T of 2017 dated 1st April, 2017
 - 7) Trade Circular 14T of 2017 dated 26th April, 2017

The periodic returns for the Financial Year: 2016-2017 under the Maharashtra Value Added Tax Act, 2002 and the Central Sales Tax Act, 1956 are getting filed electronically on new SAP-TRM based Automation System.

2. As per the Trade Circular 9T of 2017 dated 1st April, 2017 & Trade Circular 14T of 2017 dated 26th April, 2017, it was mentioned that no late fee will be applicable, if returns for periods mentioned in following table are filed on or before last date mentioned in the table.

Period	Start Date	Last Date
All monthly returns from April '16 to Feb '17		10-04-2017
Month: March-2017	01-04-2017	03-05-2017
Quarter 1 and 2: April '16 to Sep '16		10-04-2017
Quarter 3: Oct 2016 to Dec 2016	01-04-2017	29-04-2017
Quarter 4: Jan 2017 to March 2017	11-04-2017	15-05-2017

3.1 Representations have been received from various Trade Organizations and Association of Practitioners stating that due to technical difficulties the e>Returns in several cases got uploaded beyond the above dates.

3.2 The return filer has to provide the invoice wise data of sales and purchases in excel template. In excel template, return is prepared for review and .txt file is generated for uploading. Thereafter, the figures get summarized and draft return is prepared in the Sybase IQ, of new automation software. In the earlier system of returns filing up to 2015-16, invoice wise details were not taken. Since, invoice wise details have to be filed in GST returns, this is an excellent preparation for dealers and tax consultants for GST return filing procedures.

3.3 This new system works fine on the normal workload. During the course of return filing on last days, .txt files are getting uploaded in the system successfully but due to huge load, files line in que at the time of data transfer to Sybase IQ for summarization. So returns are not submitted in one go after uploading of the return. In some cases, the time lag between uploading and submission can even go beyond an hour.

3.4 As the processing time of this .txt file increases, the time required for preparation of returns also increases leading to a delay in sending the confirmation SMS/email that the return is prepared and is ready for submission. This delay in real time processing leads to delay in actual return filing. In fact, vide Trade Circular 8T of 2017, in para 3 on page 3, it was clarified that dealers/tax consultants can submit returns by end of the month following the month or period to which the return relates to. This was specifically done to avoid last minute rush in filing of returns. This para also mentioned the date after which late fee would be attracted.

4. In order to finally mitigate the problem of delayed filing of returns belonging to the year 2016-17, it has been administratively decided to allow filing of returns for the period 2016-17 without late fees as stated in para 5 of this circular.

5. As per the powers conferred by Notification No. VAT-1513/C.R.124/Taxation-1, Mantralaya, Mumbai dated 1st January, 2014 issued by the State Government u/s 20(6) of the MVAT Act, 2002, the whole of Late Fee payable by any dealer, who files returns for the periods of any month or quarter for FY2016-17 shall stand exempted, if such returns are filed (uploaded and submitted) on or before 15th June 2017.

6. It is clarified that no further extension of time will be allowed to file the returns for the aforesaid periods and all the dealers and the tax consultants are advised to adhere to the following:

i. Try and avoid last minute rush to file returns

ii. Once .txt file is submitted, log out of the system. In other words, after uploading .txt file, Dealer/Consultant may not keep waiting for message to be received through Email/SMS for submission of return.

Upon receiving the Email/SMS, the dealer can again log in and complete the return filing process by following the process mentioned as under-

- Login with your credentials
- Click on **“Return Submission for VAT / CST (From 1st April 2016)”**.
- Click on **“Periodic Return”**.
- please select Act
- Unfiled Periods will be shown.
- Click on **“Next”** button.
- Click **No** to continue, it will redirect to **“Proceed”** Screen.
- Click on **“Proceed”** button.
- Click on **“Submit”** button for submission of Return.
- Click on **“Yes”** to confirm submit.
- Click on **“Yes”** to confirm the submission, it will redirect to acknowledgement message screen.
- Once your Return is submitted successfully, Return Submission Acknowledgement will be displayed on the screen.
- Return PDF and Acknowledgement will be sent to you on your e-mail id provided in Return template

iii. When a dealer/tax consultant has successfully uploaded the .txt file, then he/she should logout of the system. Even if the dealer/tax consultant logs out, the file upload continues in the back end. Then dealer/tax consultant can again log in to upload return of another dealer and log out. She/he can log in again to file the third return in case of another dealer and so on. In this manner, dealers/tax consultants will

save time and will not wait for SMS/Email. As and when the dealer receives SMS/Email, he/she can log in for each return and follow the process mentioned in (ii) above. This will save their precious time.

- iv. A tax consultant filing returns for many dealers need to plan their work of return filing in such a manner that the last minute rush is avoided and instructions as per (ii) and (iii) are religiously followed by them and their staff.
- v. The dealers/tax consultants are requested to use the latest templates available on the official web site www.mahavat.gov.in

7. It is needless to mention that since adequate time is being granted to file all balance returns of F.Y. 2016-17 the returns filed after 15th June, 2017 shall attract Late Fee as per the provisions of law.

8. It is also clarified that the due dates of tax payment for the returns to be filed remains unchanged as has been provided for in law, and due dates of filing of future monthly and quarterly returns shall also remain unchanged.

9. You are requested to kindly bring the contents of the Circular to the notice of all members of your association, and especially train your staff who do the actual filing of returns on the system.



(Rajiv Jalota)

Commissioner of Sales Tax,
Maharashtra State

No.: ACST/PT&AA/e>Returns (2016-17)/Due Date/2017-18/B-¹⁸², Mumbai Date: 17-05-2017
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Copy to the JC, MAHAVIKAS to upload it on the official website of the department.,

Copy forwarded for information to:

1. Deputy Secretary, Finance Department, Mantralaya, Mumbai
2. Senior Audit Officer, STRA, Mumbai & Nagpur.



(A.H. Rathod)
Addl. Commissioner of Sales Tax,
(PT & AA), Mumbai